



CHECKLIST to Starting a Business in North Dakota

*The following general requirements need to be addressed
for most new businesses.
(Other specific requirements may also apply.)*

☐ **IRS (www.irs.gov/smallbiz) or 1-800-829-1040**

- Employer ID# - Required if company is formed as a partnership, corporation, or LLC, or if the company has employees. Use Form SS-4. Available electronically at www.irs.gov. (Enter EIN in the IRS Keyword Search on the IRS home page).
- Income Tax Reporting (Schedule C for Proprietor; Form 1065 for partnership; or Form 1120 for corporation or 1120-S for S-Corp.)
- Employee taxes - Employers are required to withhold federal income, Social Security and Medicare taxes and report them on the "Employers Quarterly Federal Tax Return" (Form 941).
- Federal Unemployment Tax Act (FUTA)- Paid from the owner's funds and reported separately from Social Security and Medicare (Form 940).

☐ **State Tax Department (www.ndtaxdepartment.com) or 701-328-3450 or 800-638-2901**

- Every employer required to withhold North Dakota income tax must register and complete the Application to Register for Income Tax Withholding and Sales & Use Tax Permit in advance of withholding.
- Sales & Use Tax - Any business making taxable sales of tangible personal property or certain services to the end user is required to hold a North Dakota sales and use tax permit. Returns will be sent to permit holders and they must report quarterly even if no tax is due.
- State Income Tax Withholding-An employer is required to withhold state income tax from wages paid to an employee if the employee performs services within North Dakota and wages are subject to federal income tax. Form 306, Income Tax Withholding Return must be filed for each quarter. Form 307, ND Transmittal of Wage & Tax Statements (Forms W-2) must be filed on or before February 28 following the close of the calendar year.
- Income Tax reporting for business.

☐ **Secretary of State (www.discovernd.com/sec) 701-328-4284 or 800-352-0867**

- Most organizations, when transacting business in the State of North Dakota are obligated to file based on the type of business structure; Corporation, Limited Partnership, Limited Liability Company, Limited Liability Partnership or General Partnership. Fees may be required.
- A North Dakota corporation or Limited Liability Company (LLC) must file articles of incorporation/organization to acquire corporate or limited liability status.
- A North Dakota Limited Liability Partnership (LLP) or a Limited Liability Limited Partnership company must file a registration to acquire limited liability status.
- Out of state owned business must be registered with the North Dakota Secretary of State prior to transacting business in North Dakota.
- Trade name registration is required for sole proprietorship, corporation and Limited Liability Companies.
- A Fictitious Name Certificate must be submitted by a limited or general partnership

- Any organization with a trademark or service mark may register.

<http://www.state.nd.us/businessreg/>

State Licensing Information

- Verify licensing requirements for various businesses on the State's New Business Registration site:

<http://www.state.nd.us/businessreg/>

☐ **City & County Auditors**

- Local business licenses or permits and information on zoning ordinances.

☐ **Insurance**

- Contact your local insurance agent for life, hazard, theft or other types of insurance business.

☐ **If your company will hire employees, you may need to complete the following:**

- Federal employer identification number (EIN) (Form SS-4).
- Withholding Allowance Form (Form W-4) completed by employee.
- Proof of US Citizenship (Form I-9) completed by employee.
- Federal income tax withholdings reported on Employer's Quarterly Federal Tax Return (Form 941).
- State income tax withholdings reported on ND Transmittal of Wage & Tax Statement (Form 307). Application to Register for ND Income Tax Withholding (Form 301) must be completed in advance of withholding.
- Contact Job Service North Dakota within 20 days of hiring employees to determine if you are required to have unemployment insurance.

701-328-2814 or 800-472-2952 www.jobnd.com

- Contact Workforce Safety & Insurance to request an Application for Insurance. (formerly Workers Compensation)

701-328-3800 or 800-777-5033 or www.workforcesafety.com.

- Contact the North Dakota Department of Labor for wage and labor information and posters.

701-328-2660 or 800-582-8032

www.discovernd.com/labor or www.dol.com.

- Contact the North Dakota Department of Human Services Child Support Enforcement Division concerning the New Hire Reporting Requirements.

701-328-3582 or 800-755-8530

www.childsupportnd.com